

4 FAM 450 SPECIAL VOUCHER PROCESSES

4 FAM 451 PETTY EXPENDITURE (IMPREST FUND)

4 FAM 451.1 Payment Limitations

(TL:FIN-352; 5-30-95)

a. Cashiers may make cash payments from imprest funds for supplies or nonpersonal services when advantageous to the U.S. Government. Such payments must not exceed \$500 for any one transaction (see 4 FAM 390, Cashier Operations).

b. In emergency conditions and when specific authorization has been obtained overseas from either the chief of mission or principal officer, or domestically from the Director, Bureau of Finance and Management Policy, Domestic Financial Services, Fiscal Operations (FMP/F/DFS/FO), or written designee (bureau executive director) in accordance with 4 FAM 394.2-1 b such payments may be made for amounts not exceeding \$3,000 for any one transaction. The \$3,000 limit is not applicable to utility payments which are exempt from this dollar limit. The voucher or subvoucher documenting the transaction must bear the signed statement "Approved for emergency payment."

c. The use of a third-party draft, as a petty cash mechanism, may be made where authorized.

d. Individuals and concerns are without authority to constitute themselves as voluntary creditors of the United States by assuming and paying its obligations with a view of securing reimbursement without specific authority of law.

4 FAM 451.2 Allowable Expenditures

(TL:FIN-352; 5-30-95)

a. Payments from an imprest fund may be made only after an obligation has been established and only for the goods and services that have been procured by authorized employees designated by the administrative officer or designee at the post or bureau/office. Cashier disbursements from imprest funds are usually made:

- (1) To local vendors for goods and services;
- (2) To employees as advances for specifically authorized expenditures;
or
- (3) To employees (other than the cashier) as reimbursements for authorized expenditures and any related costs such as money order fees or postal charges.

b. Capital asset expenditures cannot be made from imprest funds. A capital asset is defined in 6 FAM .

4 FAM 451.3 Vouchering and Replenishment Requirements

(TL:FIN-352; 5-30-95)

Imprest funds should be replenished at least weekly using the correct forms and documentation.

4 FAM 452 OTHER U.S. AGENCIES' EXPENSES

(TL:FIN-352; 5-30-95)

Posts are authorized to certify vouchers for other U.S. agencies that have delegated authority to State Department certifying officers overseas to certify vouchers chargeable to their funds. See 4 FAH-1 for the list of other U.S. agencies for which expenses can be certified by certifying officers.

4 FAM 453 REFUNDS

4 FAM 453.1 Refunding Consular Fees

(TL:FIN-352; 5-30-95)

Refund of a consular fee must be authorized under the provisions of 7 FAM before a voucher can be certified and processed.

4 FAM 453.2 Refunding Penalties Under Laws Relating to Vessels or Seamen

(TL:FIN-352; 5-30-95)

When a request for a refund is processed, and it is determined that a fine, penalty, forfeiture, exaction, or charge arising under the laws relating to vessels or seamen was illegally, improperly, or excessively imposed, the

request for refund must be processed in accordance with the provisions of pertinent sections of 7 FAM and the Consular Officer's Handbook.

4 FAM 453.3 Refunding Deposits

(TL:FIN-352; 5-30-95)

Refunds or unused balances of deposit funds must be processed in accordance with instructions in 4 FAM 320 .

4 FAM 453.4 Refunding Payroll Deductions

(TL:FIN-352; 5-30-95)

Refunds of excessive payroll deductions are usually processed as adjustments on a current payroll in accordance with chapter 500, Payroll, Time and Attendance, and Leave Accounting.

4 FAM 454 REIMBURSABLE PAYMENTS

(TL:FIN-352; 5-30-95)

Vouchering for goods supplied to or services performed for the Department by other U.S. agencies and billed by such U.S. agencies are reimbursables. These are payments outside of the Foreign Affairs Administrative Support System.

4 FAM 455 GOVERNMENT-WIDE CREDIT CARD USAGE

(TL:FIN-352; 5-30-95)

Government-wide commercial credit card service, known as the International Merchant Purchase Authorization Card (I.M.P.A.C.), is authorized by the General Services Administration Federal Supply Service contract with Rocky Mountain Bank Card Systems, Inc. (Contractor) as the mandatory source for such service. Permission to use I.M.P.A.C. within the Department is provided in Procurement Policy Directive No. 12, dated November 12, 1990, for authorized domestic or overseas use. FMP/F/DFS/FO is authorized to establish supplemental billing or payment procedures, as necessary, for the I.M.P.A.C. program within the Department. The order of precedence for the resolution of conflicting interpretations is:

—First, the GSA contract;

—Second, the Department of State Acquisition Regulations 613.601-70.

—Third, 4 FAM 455 .

4 FAM 456 PAYMENTS FROM GIFT FUNDS

(TL:FIN-352; 5-30-95)

The policy for Official Gifts to the Department of State is provided in 2 FAM Payments from the fund must be properly vouchered and certified, assuring that all regulations are being observed.

4 FAM 457 THROUGH 459 UNASSIGNED